ABSTRACT OF THE DISCLOSURE

An audio processing apparatus has converting means for converting n-channel (positive integral number: $n \ge 1$) audio signals input from at least one sound source into two-channel signals, a pair of correcting filter means to which a pair of two-channel signals converted by the converting means are supplied and which corrects a difference of the sense of hearing due to a difference of headphone characteristics, and an output section for supplying a pair of output signals from the pair of correcting filter means to right and left speaker units of a headphone.